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[JOINT COMMITTEE PRINT]

LISTING OF SELECTED INTERNATIONAL TAX CONVENTIONS AND OTHER AGREEMENTS REPRINTED IN THE IRS CUMULATIVE BULLETIN, 1913–1990

PREPARED BY THE STAFF

OF THE

JOINT COMMITTEE ON TAXATION

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INTRODUCTION

This pamphlet,[1] prepared by the staff of the Joint Committee on Taxation, provides a listing of materials relating to selected international tax conventions and other agreements to which the U.S. is, or has been, a party or signatory, that have been printed in the Internal Revenue Service Cumulative Bulletin (C.B.), 1913–1990. A number of tax conventions were signed in 1990 but have not yet been printed in the C.B.

Part I lists items in chronological order. Part II lists items by country (alphabetically). The date in brackets next to the treaty, protocol, or agreement is the date that the treaty, protocol, or agreement was signed by the parties. The asterisk (*) denotes that the item includes part or all of the treaty text.

[1] This pamphlet may be cited as follows: Joint Committee on Taxation, *Listing of Selected International Tax Conventions and Other Agreements Reprinted in the IRS Cumulative Bulletin, 1913–1990* (JCS–20–91), December 31, 1991.

SELECTED TAX CONVENTIONS REPRINTED IN THE CUMULATIVE BULLETIN

I. Chronological Listing

Tax Convention	Cumulative Bulletin
United States-France Double Taxation Convention and Protocol	
Treaty and Protocol [1932] (Ruling No. 7631)	XIV-2 (1935) C.B. 535
United States-Canada Reciprocal Tax Convention	
Treaty [1936] (Ruling No. 8910)	1937-2 C.B. 539
Regulations* (Ruling No. 8984—T.D. 4766)	1937-2 C.B. 158
Withholding Rate (Ruling No. 8983—Mim. 4672)	1937-2 C.B. 145
Canadian Nominees and Agents (Ruling No. 9086—I.T. 3144)	1937-2 C.B. 147
United States-France Double Taxation Convention and Protocol	
Exempt Income* (Ruling No. 8827—T.D. 4746)	1937-2 C.B. 64
United States-France Double Taxation Convention and Protocol	
Article IX Exemption (Ruling No. 9340—I.T. 3188)	1938-1 C.B. 115
United States-Canada Reciprocal Tax Convention	
Withholding at Source (Ruling No. 9459—I.T. 3206)	1938-2 C.B. 180
United States-Canada Reciprocal Tax Convention	
Regulations* (Ruling No. 9690—T.D. 4883)	1939-1 C.B. 147
Dividends (Ruling No. 9833—G.C.M. 21227)	1939-1 C.B. 191
United States-France Double Taxation Convention and Protocol	
Regulations (Ruling No. 9672—T.D. 4880)	1939-1 C.B. 85
United States-Sweden Reciprocal Tax Convention	
Treaty and Protocol [1939] (Ruling No. 10233)	1940-1 C.B. 288
Regulations* (Ruling No. 10313—T.D. 4975)	1940-2 C.B. 43

*The item includes part or all of the treaty text.

I. Chronological Listing—Continued

Tax Convention	Cumulative Bulletin
Private Pensions (Ruling No. 10492—I.T. 3427)	1940-2 C.B. 143
United States-Canada Reciprocal Tax Convention	
Regulations (Ruling No. 10713—T.D. 5046)	1941-1 C.B. 260
United States-France Double Taxation Convention and Protocol	
Withholding Exemption (Ruling No. 10731—I.T. 3480)	1941-1 C.B. 262
United States-Canada Reciprocal Tax Convention	
Information Returns (Ruling No. 10803—G.C.M. 22820)	1941-2 C.B. 149
United States-Canada Double Taxation Convention and Protocol	
Treaty and Protocol [1942] (Ruling No. 11198)	1942-2 C.B. 337
Withholding Regulations* (Ruling No. 11142—T.D. 5157)	1942-2 C.B. 137
United States-Canada Income Tax Convention	
Regulations* (Ruling No. 11308—T.D. 5206)	1943 C.B. 526
United States-Canada Estate Tax Convention	
Regulations (Ruling No. 12064—T.D. 5455)	1945 C.B. 381
Procedure (Ruling No. 12065—Mim. 5872)	1945 C.B. 396
United States-France Double Taxation Convention and Protocol	
Treaty and Protocol [1939] (Ruling No. 12025)	1945 C.B. 522
Withholding Exemption* (Ruling No. 11993—T.D. 5443)	1945 C.B. 231
United States-France Double Taxation Convention and Protocol	
Regulations* (Ruling No. 12265—T.D. 5499)	1946-1 C.B. 134
United States-United Kingdom Tax Convention	
Withholding Exemption* (Ruling No. 12397—T.D. 5532)	1946-2 C.B. 73
Withholding at Source (Ruling No. 12411—Mim. 6063)	1946-2 C.B. 88

I. Chronological Listing—Continued

Tax Convention	Cumulative Bulletin
United States-Canada Death Duty Convention	
Estate Tax Procedure and Forms (Ruling No. 12512—Mim. 6117)	1947-1 C.B. 150
United States-United Kingdom Estate Tax Convention and Protocol	
Treaty and Protocol [1945] (Ruling No. 12511)	1947-1 C.B. 146
Regulations* (Ruling No. 12567—T.D. 5565)	1947-1 C.B. 125
United States-United Kingdom Double Taxation Convention and Protocol	
Treaty and Protocol [1945] (Ruling No. 12495)	1947-1 C.B. 209
Regulations 111 Amended (Ruling No. 12698—T.D. 5580)	1947-2 C.B. 88
Regulations* (Ruling No. 12597—T.D. 5569)	1947-2 C.B. 100
United States-United Kingdom Double Taxation Convention and Protocol	
Regulations 111 Amended (Ruling No. 12768—T.D. 5607)	1948-1 C.B. 80
United States-Kingdom of Denmark Reciprocal Income Tax Convention	
Withholding Regulations* (Ruling No. 13055—T.D. 5692)	1949-1 C.B. 104
Regulations 111 Amended (Ruling No. 13131—T.D. 5709)	1949-2 C.B. 56
United States-Kingdom of the Netherlands Reciprocal Income Tax Convention	
Withholding Regulations* (Ruling No. 13041—T.D. 5690)	1949-1 C.B. 92
Regulations 111 Amended (Ruling No. 13131—T.D. 5709)	1949-2 C.B. 56
United States-Canada Income Tax Convention	
Extension to Newfoundland (Ruling No. 13146—I.T. 3965)	1949-2 C.B. 58
United States-Kingdom of Denmark Income Tax Convention	
Regulations* (Ruling No. 13326—T.D. 5777)	1950-1 C.B. 76
United States-Kingdom of the Netherlands Income Tax Convention	
Regulations* (Ruling No. 13327—T.D. 5778)	1950-1 C.B. 92

I. Chronological Listing—Continued

Tax Convention	Cumulative Bulletin
Income Exempt Under Treaties, Estates and Trusts	
Ruling No. 13399—I.T. 4019	1950-2 C.B. 58
United States-Swiss Confederation Reciprocal Income Tax Convention	
Withholding Regulations*	
(Ruling No. 13717—T.D. 5867)	1951-2 C.B. 75
United States-Republic of Ireland Reciprocal Income Tax Convention	
Withholding Regulations*	
(Ruling No. 13817—T.D. 5897)	1952-1 C.B. 89
United States-Switzerland Income Tax Convention	
Corporate Dividends Paid Credit	
(Ruling No. 13934—I.T. 4099)	1952-1 C.B. 117
United States-New Zealand Income Tax Convention	
Withholding Regulations*	
(T.D. 5957)	1953-1 C.B. 238
United States-Kingdom of Norway Income Tax Convention	
Withholding Regulations*	
(T.D. 5956)	1953-1 C.B. 228
United States-Canada Income Tax Convention	
Regulations under Amended	
Treaty* (T.D. 6047)	1953-2 C.B. 59
United States-Republic of Finland Income Tax Convention	
Withholding Regulations*	
(T.D. 6030)	1953-2 C.B. 185
United States-Canada Income Tax Convention	
Rev. Rul. 54-119	1954-1 C.B. 156
United States-Belgium Income Tax Convention	
Withholding Regulations*	
(T.D. 6056)	1954-1 C.B. 132
Treaty [1948]	1954-2 C.B. 626
United States-Australia Income Tax Convention	
Withholding Regulations*	
(T.D. 6108)	1954-2 C.B. 614
United States-Canada Estate Tax Convention	
Treaty [1944]	1954-2 C.B. 633

I. Chronological Listing—Continued

Tax Convention	Cumulative Bulletin
United States-Greece Income Tax Convention	
Withholding Regulations*	
(T.D. 6109)	1954-2 C.B. 638
United States-Union of South Africa Tax Convention	
Treaty [1946]	1954-2 C.B. 651
Supplementary Protocol [1950]	1954-2 C.B. 655
United States-Canada Death Tax Convention	
Rev. Rul. 54-407	1954-2 C.B. 657
United States-United Kingdom Death Tax Convention	
Rev. Rul. 54-618	1954-2 C.B. 658
United States-United Kingdom Income Tax Convention	
Rev. Rul. 54-588	1954-2 C.B. 657
Tax Exemption, Employees of Foreign Countries and International Organizations	
Rev. Rul. 54-397	1954-2 C.B. 171
Form 1042 Supplement, Treaty Nations	
T.D. 6120	1955-1 C.B. 623
United States-Canada Income Tax Convention	
Treaty [1942]	1955-1 C.B. 624
Protocol [1950]	1955-1 C.B. 631
Rev. Rul. 55-200	1955-1 C.B. 633
Rev. Rul. 55-282	1955-1 C.B. 634
United States-Federal Republic of Germany Income Tax Convention	
Treaty [1954]	1955-1 C.B. 635
Withholding Regulations*	
(T.D. 6122)	1955-1 C.B. 641
United States-Japan Estate, Inheritance and Gift Tax Convention	
Treaty [1954]	1955-1 C.B. 654
United States-Japan Income Tax Convention	
Treaty [1954]	1955-1 C.B. 658
Withholding Regulations*	
(T.D. 6130)	1955-1 C.B. 665
United States-Republic of Ireland Income Tax Convention	
Rev. Rul. 55-356	1955-1 C.B. 673
United States-United Kingdom Death Tax Convention	
Rev. Rul. 55-163	1955-1 C.B. 674

I. Chronological Listing—Continued

Tax Convention	Cumulative Bulletin
United States-United Kingdom Income Tax Convention	
Rev. Rul. 55–9	1955–1 C.B. 675
United States-United Kingdom of Great Britain and Northern Ireland Tax Convention	
Rev. Rul. 55–211	1955–1 C.B. 676
List of Tax Conventions to Which the United States Is a Party as of April 11, 1955	1955–1 C.B. 678
United States-Belgium Income Tax Convention	
Rev. Rul. 55–617	1955–2 C.B. 774
United States-France Income Tax Convention	
Rev. Rul. 55–508	1955–2 C.B. 775
United States-Japan Income Tax Convention	
Rev. Rul. 55–472	1955–2 C.B. 776
United States-Netherlands Antilles Income Tax Convention	
Withholding Regulations* (T.D. 6153)	1955–2 C.B. 777
United States-Kingdom of Norway Income Tax Convention	
Regulations* (T.D. 6150)	1955–2 C.B. 793
United States-Swiss Confederation Income Tax Convention	
Regulations* (T.D. 6149)	1955–2 C.B. 814
United States-United Kingdom Estate Tax Convention	
Rev. Rul. 55–701	1955–2 C.B. 836
United States-Belgium Income Tax Convention	
Regulations * (T.D. 6160)	1956–1 C.B. 815
United States-France Estate Tax Convention	
Treaty [1946]	1956–1 C.B. 837
Protocol [1948]	1956–1 C.B. 845
Rev. Rul. 56–251	1956–1 C.B. 846
United States-Netherlands Income Tax Convention	
Rev. Rul. 56–164	1956–1 C.B. 848
United States-Switzerland Income Tax Convention	
Rev. Rul. 56–165	1956–1 C.B. 849
United States-United Kingdom Income Tax Convention	
Rev. Rul. 56–24	1956–1 C.B. 851

I. Chronological Listing—Continued

Tax Convention	Cumulative Bulletin
United States-Canada Income Tax Convention	
Rev. Rul. 56-446	1956-2 C.B. 1065
United States-Finland Income Tax Convention	
Regulations * (T.D. 6202)	1956-2 C.B. 1067
United States-Italy Estate and Inheritance Tax Convention	
Treaty [1955]	1956-2 C.B. 1089
S. Ex. Rep. 12, 84th Congress	1956-2 C.B. 1092
United States-Italy Income Tax Convention	
Treaty [1955]	1956-2 C.B. 1096
S. Ex. Rep. 12, 84th Congress	1956-2 C.B. 1101
Regulations * (T.D. 6215)	1956-2 C.B. 1105
United States-Netherlands Income Tax Convention	
Protocol [1952] (Extension to Netherlands Antilles)	1956-2 C.B. 1116
S. Ex. Rep. 12, 84th Congress	1956-2 C.B. 1121
United States-Union of South Africa Tax Convention	
Rev. Rul. 56-325	1956-2 C.B. 1125
United States-United Kingdom Income Tax Convention	
Rev. Rul. 56-594	1956-2 C.B. 1126
List of Tax Conventions to Which the United States Is a Party as of February 7, 1957	1957-1 C.B. 631
United States-Australia Estate Tax Convention	
Treaty [1953]	1957-1 C.B. 633
United States-Australia Gift Tax Convention	
Treaty [1953]	1957-1 C.B. 637
United States-Finland Estate Tax Convention	
Treaty [1952]	1957-1 C.B. 641
United States-Greece Estate Tax Convention	
Treaty [1950]	1957-1 C.B. 645
Protocol [1953]	1957-1 C.B. 648
United States-Ireland Estate Tax Convention	
Treaty [1949]	1957-1 C.B. 650
United States-Norway Estate and Inheritance Tax Convention	
Treaty [1949]	1957-1 C.B. 653

I. Chronological Listing—Continued

Tax Convention	Cumulative Bulletin
United States-Switzerland Estate and Inheritance Tax Convention	
Treaty [1951]	1957-1 C.B. 657
United States-Union of South Africa Estate Tax Convention	
Treaty [1947]	1957-1 C.B. 659
Supplementary Protocol [1950]	1957-1 C.B. 664
United States-United Kingdom Income Tax Supplementary Protocol	
Supplementary Protocol [1954]	1957-1 C.B. 665
List of Tax Conventions to Which the United States Is a Party as of November 1, 1957	1957-2 C.B. 983
United States-Republic of Austria Income Tax Convention	
Treaty [1956]	1957-2 C.B. 985
S. Ex. Rep. 12, 85th Congress	1957-2 C.B. 1065
United States-Canada Death Duty Convention	
Regulations* (T.D. 6260)	1957-2 C.B. 992
United States-Canada Income Tax Convention	
Rev. Rul. 57-330	1957-2 C.B. 1013
United States-Canada Supplementary Income Tax Convention	
Treaty [1956]	1957-2 C.B. 1014
S. Ex. Rep. 12, 85th Congress	1957-2 C.B. 1065
United States-France Income Tax Convention	
Withholding Regulations * (T.D. 6273)	1957-2 C.B. 1020
United States-France Supplementary Income Tax Convention	
Treaty [1956]	1957-2 C.B. 1030
United States-Honduras Income Tax Convention	
Treaty [1956]	1957-2 C.B. 1033
Withholding Regulations * (T.D. 6264)	1957-2 C.B. 1040
United States-Japan Protocol Supplementing Income Tax Convention	
Protocol [1957]	1957-2 C.B. 1051
S. Ex. Rep. 12, 85th Congress	1957-2 C.B. 1065
United States-Australia Income Tax Convention	
Rev. Rul. 58-248	1958-1 C.B. 621
United States-Canada Income Tax Convention	
Rev. Rul. 58-247	1958-1 C.B. 623

I. Chronological Listing—Continued

Tax Convention	Cumulative Bulletin
United States-France Income Tax Convention	
Rev. Rul. 58-63	1958-1 C.B. 624
United States-Australia Income Tax Convention	
Treaty [1953]	1958-2 C.B. 1029
United States-Austria Income Tax Convention	
Regulations* (T.D. 6322)	1958-2 C.B. 1038
United States-Greece Income Tax Convention	
Treaty [1950]	1958-2 C.B. 1054
Protocol [1953]	1958-2 C.B. 1059
United States-Ireland Income Tax Convention	
Treaty [1949]	1958-2 C.B. 1060
United States-New Zealand Income Tax Convention	
Treaty [1948]	1958-2 C.B. 1071
United States-United Kingdom Supplementary Income Tax Convention	
Supplementary Treaty [1957]	1958-2 C.B. 1078
United States-Federal Republic of Germany Income Tax Conventions (Also regarding: Austria; Belgium; Canada; France; Finland; Greece; Honduras; Italy; Japan; Kingdom of Denmark; Kingdom of Norway; Netherlands; Sweden; Switzerland; Union of South Africa; United Kingdom of Great Britain and Northern Ireland)	
Rev. Rul. 59-56	1959-1 C.B. 737
United States-United Kingdom of Great Britain and Northern Ireland Income Tax Convention	
Rev. Rul. 59-230	1959-2 C.B. 639
United States-Belgium Income Tax Convention	
T.D. 6438*	1960-1 C.B. 739
United States-Belgium Income Tax Convention	
Withholding Regulations* (T.D. 6469)	1960-1 C.B. 752
United States-Japan Income Tax Convention	
Rev. Rul. 60-23	1960-1 C.B. 754

I. Chronological Listing—Continued

Tax Convention	Cumulative Bulletin

United States-Pakistan Income Tax Convention
T.D. 6431* ..... 1960-1 C.B. 755

United States-United Kingdom Income Tax Convention
T.D. 6437* ..... 1960-1 C.B. 767

United States-Belgium Supplementary Income Tax Convention
(Extension of Treaty to Belgian Congo and Ruanda-Urundi)
Supplementary Treaty [1957] ..... 1960-2 C.B. 625

United States-France Income Tax Convention
Rev. Rul. 60-313 ..... 1960-2 C.B. 627
T.D. 5499 ..... 1960-2 C.B. 629

United States-Norway Income Tax Convention
T.D. 6489* ..... 1960-2 C.B. 630

United States-Pakistan Income Tax Convention
Treaty [1957] ..... 1960-2 C.B. 646

United States-United Kingdom Agreement to Extend Application of Convention of April 16, 1945, as Modified
Agreement [1957-1958] ..... 1960-2 C.B. 653
S. Ex. Rep. 1, 85th Congress ..... 1960-2 C.B. 906

United States-Canada Income Tax Convention
Rev. Rul. 61-103 ..... 1916-1 C.B. 853

United States-Canada Income Tax Convention
T.D. 6576 ..... 1961-2 C.B. 289

United States-United Kingdom Income Tax Convention
Rev. Rul. 62-31 ..... 1962-1 C.B. 367

United States-Swiss Confederation Income Tax Convention
Rev. Rul. 62-203 ..... 1962-2 C.B. 389

United States-Belgium Income Tax Convention
Rev. Rul. 63-51 ..... 1963-1 C.B. 407

United States-Canada Income Tax Convention
Rev. Rul. 63-113 ..... 1963-1 C.B. 410

United States-United Kingdom Income Tax Convention
Ct. D. 1880 (373 U.S. 49) ..... 1963-2 C.B. 689

United States-France Income Tax Convention
Rev. Rul. 64-92 ..... 1964-1 (Part 1) C.B. 599

I. Chronological Listing—Continued

Tax Convention	Cumulative Bulletin
United States-Swiss Confederation Income Tax Convention	
Rev. Rul. 64–206	1964–2 C.B. 591
United States-Japan Protocol Modifying and Supplementing Income Tax Convention	
Protocol [1960]	1965–1 C.B. 611
S. Ex. Rep. 10, 88th Congress	1965–1 C.B. 633
United States-Japan Income Tax Convention	
Rev. Rul. 65–48	1965–1 C.B. 613
United States-Luxembourg Income Tax Convention	
Treaty [1962]	1965–1 C.B. 615
S. Ex. Rep. 10, 88th Congress	1965–1 C.B. 633
United States-Netherlands Protocol Modifying and Supplementing Income Tax Convention	
Protocol [1963]	1965–1 C.B. 624
S. Ex. Rep. 10, 88th Congress	1965–1 C.B. 633
United States-Netherlands Income Tax Convention	
Rev. Rul. 65–16	1965–1 C.B. 626
United States-Sweden Supplementary Income Tax Convention	
Treaty [1963]	1965–1 C.B. 626
S. Ex. Rep. 10, 88th Congress	1965–1 C.B. 633
United States-Sweden Income Tax Convention	
Rev. Rul. 65–4	1965–1 C.B. 630
United States-United Kingdom Income Tax Convention	
Rev. Rul. 65–78	1965–1 C.B. 630
Tax Conventions and Protocols With Luxembourg, the Netherlands, Sweden, and Japan	
S. Ex. Rep. 10, 88th Congress	1965–1 C.B. 633
United States-Canada Income Tax Convention	
Rev. Rul. 65–263	1965–2 C.B. 561
United States-Japan Protocol Modifying and Supplementing Income Tax Convention	
Protocol [1962]	1965–2 C.B. 562
S. Ex. Rep. 10, 88th Congress	1965–1 C.B. 633
United States-Japan Income Tax Convention	
Rev. Rul. 65–218	1965–2 C.B. 566

I. Chronological Listing—Continued

Tax Convention	Cumulative Bulletin

United States-Australia Gift Tax Convention
Rev. Rul. 66–119 ..... 1966–1 C.B. 359

United States-Finland Income Tax Convention
Rev. Rul. 66–55 ..... 1966–1 C.B. 360

United States-Federal Republic of Germany Protocol Modifying Income Tax Convention
Protocol [1965] ..... 1966–1 C.B. 360
S. Ex. Rep. 7, 89th Congress ..... 1966–1 C.B. 543

Tax Protocols With Belgium and Germany
S. Ex. Rep. 7, 89th Congress ..... 1966–1 C.B. 543

United States-Canada Income Tax Convention
Rev. Rul. 66–239 ..... 1966–2 C.B. 563

United States-France Income Tax Convention
Rev. Rul. 66–357 ..... 1966–2 C.B. 564

United States-Netherlands Antilles Income Tax Convention
Rev. Rul. 66–362 ..... 1966–2 C.B. 565

United States-Union of South Africa Tax Convention
Rev. Rul. 66–384 ..... 1966–2 C.B. 566

United States-United Kingdom Income Tax Convention
T.D. 6898* ..... 1966–2 C.B. 567

United States-United Kingdom Supplementary Income Tax Protocol
Protocol [1966] ..... 1966–2 C.B. 582
S. Ex. Rep. 3, 89th Congress ..... 1966–2 C.B. 1127

Tax Protocols With the United Kingdom and the Netherlands
S. Ex. Rep. 3, 89th Congress ..... 1966–2 C.B. 1127

United States-Belgium Supplementary Income Tax Protocol
Protocol [1965] ..... 1967–1 C.B. 421
S. Ex. Rep. 7, 89th Congress ..... 1966–1 C.B. 543

United States-Swiss Confederation Income Tax Convention
Rev. Rul. 67–143 ..... 1967–1 C.B. 425

United States-Denmark Income Tax Convention
Rev. Rul. 67–322 ..... 1967–2 C.B. 469

United States-France Income Tax Convention
Rev. Rul. 67–321 ..... 1967–2 C.B. 470

I. Chronological Listing—Continued

Tax Convention	Cumulative Bulletin
United States-Netherlands Supplementary Income Tax Convention	
Treaty [1965]	1967-2 C.B. 472
S. Ex. Rep. 3, 89th Congress	1966-2 C.B. 1127
United States-Belgium Income Tax Convention	
Extension of Protocol [1967]	1968-1 C.B. 625
United States-Canada Income Tax Convention	
Rev. Rul. 68-173	1968-1 C.B. 626
United States-Canada Supplementary Income Tax Convention	
Supplementary Treaty [1966]	1968-1 C.B. 628
S. Ex. Rep. 18, 90th Congress	1968-1 C.B. 724
United States-France Income Tax Convention	
Rev. Rul. 68-230	1968-1 C.B. 629
United States-Greece Supplementary Estate Tax Protocol	
Supplementary Protocol [1964]	1968-1 C.B. 631
United States-Netherlands Income Tax Convention	
Rev. Rul. 68-278	1968-1 C.B. 632
United States-Trinidad and Tobago Income Tax Convention	
Treaty [1966]	1968-1 C.B. 633
S. Ex. Rep. 18, 90th Congress	1968-1 C.B. 724
United States-France Income Tax Convention	
Treaty [1967]	1968-2 C.B. 691
S. Ex. Rep. 5, 90th Congress	1968-2 C.B. 881
United States-France Income Tax Convention	
Rev. Rul. 68-353	1968-2 C.B. 705
United States-Swiss Confederation Income Tax Convention	
Rev. Rul. 68-646	1968-2 C.B. 706
United States-United Kingdom Income Tax Convention	
Extension to the Cayman Islands No Longer Applicable	1968-2 C.B. 707
Tax Conventions with Brazil, France, and the Philippines	
S. Ex. Rep. 5, 90th Congress	1968-2 C.B. 881
United States-Belgium Income Tax Convention	
Rev. Rul. 69-326	1969-1 C.B. 365
United States-Canada Income Tax Convention	
Rev. Rul. 69-46	1969-1 C.B. 365

I. Chronological Listing—Continued

Tax Convention	Cumulative Bulletin

United States-France Income Tax Convention
Withholding Regulations*
(T.D. 6986) ..... 1969-1 C.B. 365

United States-Japan Income Tax Convention
Rev. Rul. 69-327 ..... 1969-1 C.B. 375

United States-Netherlands Income Tax Convention
Rev. Rul. 69-139 ..... 1969-1 C.B. 375

United States-Norway Income Tax Convention
Rev. Rul. 69-128 ..... 1969-1 C.B. 376

United States-Trinidad and Tobago Income Tax Agreement
Agreement [1968] ..... 1969-1 C.B. 376

United States-Germany Income Tax Convention
Rev. Rul. 69-593 ..... 1969-2 C.B. 277

United States-Federal Republic of Germany Income Tax Convention
Rev. Rul. 70-102 ..... 1970-1 C.B. 359

United States-Japan Income Tax Convention
Rev. Rul. 70-196 ..... 1970-1 C.B. 359

United States-Sweden Income Tax Convention
Rev. Rul. 70-134 ..... 1970-1 C.B. 359

United States-Australia Income Tax Convention
Rev. Rul. 70-382 ..... 1970-2 C.B. 331

United States-Canada Income Tax Convention
Rev. Rul. 70-576 ..... 1970-2 C.B. 331

Vienna Convention on Consular Relations
Treaty [1963] ..... 1970-2 C.B. 331
S. Ex. Rep. 91-9 ..... 1970-2 C.B. 479

United States-Finland Income Tax Convention
Treaty [1970] ..... 1971-1 C.B. 513

United States-France Income Tax Convention
Rev. Rul. 71-174 ..... 1971-1 C.B. 522

United States-Federal Republic of Germany Income Tax Convention
Rev. Rul. 71-477 ..... 1971-2 C.B. 479

United States-Trinidad and Tobago Income Tax Convention
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Income Tax Treaty [1984]	1988–1 C.B. 414
Protocol [1984]	1988–1 C.B. 421
Second Protocol [1986]	1988–1 C.B. 422
S. Ex. Rep. 99–7	1988–1 C.B. 423
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S. Ex. Rep. 99-8	1989-2 C.B. 291
Treasury Technical Explanation	1989-2 C.B. 314
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Denmark	
Withholding Regulations * (Ruling No. 13055—T.D. 5692)	1949-1 C.B. 104
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Rev. Rul. 67-322	1967-2 C.B. 469
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Shipping & Aircraft Agreement	1988-1 C.B. 462
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Executive Agreement for the Exchange of Information with Respect to Taxes [1989]	1989-2 C.B. 329
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Finland	
Withholding Regulations * (T.D. 6030)	1953-2 C.B. 185
Regulations * (T.D. 6202)	1956-2 C.B. 1067
Estate Tax Treaty [1952]	1957-1 C.B. 641
Rev. Rul. 59-56	1959-1 C.B. 737
Rev. Rul. 66-55	1966-1 C.B. 360
Income Tax Treaty [1970]	1972-1 C.B. 513

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Withholding Exemption* (Ruling No. 11993—T.D. 5443)	1945 C.B. 231
Regulations* (Ruling No. 12265—T.D. 5499)	1946-1 C.B. 134
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Estate Tax Treaty [1946]	1956-1 C.B. 837
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Rev. Rul. 56-251	1956-1 C.B. 846
Withholding Regulations* (T.D. 6273)	1957-2 C.B. 1020
Supplementary Income Tax Treaty [1956]	1957-2 C.B. 1030
Rev. Rul. 58-63	1958-1 C.B. 624
Rev. Rul. 59-56	1959-1 C.B. 737
Rev. Rul. 60-313	1960-2 C.B. 627
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Rev. Rul. 66-357	1966-2 C.B. 564
Rev. Rul. 67-321	1967-2 C.B. 470
Rev. Rul. 68-230	1968-1 C.B. 629
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S. Ex. Rep. 5, 90th Congress	1968-1 C.B. 881
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Withholding Regulations* (T.D. 6986)	1969-1 C.B. 365
Rev. Rul. 71-174	1971-1 C.B. 522
Income Tax Protocol [1970]	1972-1 C.B. 438
S. Ex. Rep. 92-12	1972-1 C.B. 673
Rev. Rul. 75-131	1975-1 C.B. 389
Rev. Rul. 75-402	1975-2 C.B. 511
Rev. Rul. 75-489	1975-2 C.B. 511
Rev. Rul. 77-62	1977-1 C.B. 414
Income Tax Protocol [1978]	1979-2 C.B. 411

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Treasury Technical Explanation	1979–2 C.B. 458
Rev. Rul. 80–51	1980–1 C.B. 333
Estate, Inheritance, and Gift Tax Treaty [1978]	1980–2 C.B. 391
S. Ex. Rep. 96–3	1980–2 C.B. 397
Treasury Technical Explanation	1980–2 C.B. 405
Rev. Rul 84–21	1984–1 C.B. 307
Rev. Rul. 84–174	1984–2 C.B. 339
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Rev. Proc. 87–9	1987–1 C.B. 368
Income Tax Protocol [1984]	1987–2 C.B. 326
Germany	
Income Tax Treaty [1954]	1955–1 C.B. 635
Withholding Regulations* (T.D. 6122)	1955–1 C.B. 641
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Income Tax Protocol [1965]	1966–1 C.B. 360
S. Ex. Rep. 7, 89th Congress	1966–1 C.B. 543
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Rev. Rul. 70–102	1970–1 C.B. 359
Rev. Rul. 71–477	1971–2 C.B. 479
Rev. Rul. 72–437	1972–2 C.B. 660
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Greece	
Withholding Regulations* (T.D. 6109)	1954–2 C.B. 638
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Estate Tax Protocol [1953]	1957–1 C.B. 648
Income Tax Treaty [1950]	1958–2 C.B. 1054
Income Tax Protocol [1953]	1958–2 C.B. 1059
Rev. Rul. 59–56	1959–1 C.B. 737
Supplementary Estate Tax Protocol [1964]	1968–1 C.B. 631
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Shipping & Aircraft Agreement	1988–2 C.B. 366
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Honduras	
Income Tax Treaty [1956]	1957-2 C.B. 1033
Withholding Regulations* (T.D. 6264)	1957-2 C.B. 1040
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Hungary	
Income Tax Treaty [1979]	1980-1 C.B. 333
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Treasury Technical Explanation	1980-1 C.B. 354
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Iceland	
Income and Capital Tax Treaty [1975]	1976-1 C.B. 442
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Treasury Technical Explanation	1976-1 C.B. 456
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Ireland	
Withholding Regulations* (Ruling No. 13817—T.D. 5897)	1952-1 C.B. 89
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Estate Tax Treaty [1949]	1957-1 C.B. 650
Income Tax Treaty [1949]	1958-2 C.B. 1060
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Isle of Man	
Shipping & Aircraft Agreement	1990-2 C.B. 317
Italy	
Estate and Inheritance Tax Treaty [1955]	1956-2 C.B. 1089
S. Ex. Rep. 12, 84th Congress	1956-2 C.B. 1092
Income Tax Treaty [1955]	1956-2 C.B. 1096
S. Ex. Rep. 12, 84th Congress	1956-2 C.B. 1101
Regulations* (T.D. 6215)	1956-2 C.B. 1105
Rev. Rul. 59-56	1959-1 C.B. 737

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Agreement for Continuation of Income Tax Treaty [1974]	1975-2 C.B. 512
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Income Tax Treaty [1980]	1982-1 C.B. 257
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Treasury Technical Explanation	1982-1 C.B. [illegible]
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Executive Agreement for Exchange of Information with Respect to Taxes [1986]	1987-2 C.B. 332
Japan	
Estate, Inheritance and Gift Tax Treaty [1954]	1955-1 C.B. 654
Income Tax Treaty [1954]	1955-1 C.B. 658
Withholding Regulations* (T.D. 6130)	1955-1 C.B. 665
Rev. Rul. 55-472	1955-2 C.B. 776
Income Tax Protocol [1957]	1957-2 C.B. 1051
S. Ex. Rep. 12, 85th Congress	1957-2 C.B. 1065
Rev. Rul. 59-56	1959-1 C.B. 737
Rev. Rul. 60-23	1960-1 C.B. 754
Supplemental Protocol [1960]	1965-1 C.B. 611
S. Ex. Rep. 10, 88th Congress	1965-1 C.B. 633
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Supplemental Protocol [1962]	1965-2 C.B. 562
S. Ex. Rep. 10, 88th Congress	1965-1 C.B. 633
Rev. Rul. 65-218	1965-2 C.B. 566
Rev. Rul. 69-327	1969-1 C.B. 375
Rev. Rul. 70-196	1970-1 C.B. 359
Income and Property Tax Treaty [1971]	1973-1 C.B. 630
S. Ex. Rep. 92-12	1973-1 C.B. 642
Treasury Technical Explanation	1973-1 C.B. 653
Rev. Rul. 75-10	1975-1 C.B. 389
Rev. Rul. 76-170	1976-1 C.B. 470
Rev. Rul. 76-567	1976-2 C.B. 491
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Rev. Rul. 79-28	1979-1 C.B. 457
Rev. Rul. 80-36	1980-1 C.B. 366
Rev. Rul. 80-98	1980-1 C.B. 368
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Rev. Proc. 87-9	1987-1 C.B. 368
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Income Tax Treaty [1976]	1979-2 C.B. 435
S. Ex. Rep. 96-7	1979-2 C.B. 447
Treasury Technical Explanation	1979-2 C.B. 458
Rev. Rul. 83-11	1983-1 C.B. 367
Rev. Proc. 87-8	1987-1 C.B. 366
Rev. Proc. 87-9	1987-1 C.B. 368
Liberia	
Shipping & Aircraft Agreement	1988-1 C.B. 463
Luxembourg	
Income Tax Treaty [1962]	1965-1 C.B. 615
S. Ex. Rep. 10, 88th Congress	1965-1 C.B. 633
Rev. Proc. 87-9	1987-1 C.B. 368
Malaysia	
Shipping & Aircraft Agreement	1990-2 C.B. 319
Malta	
Income Tax Treaty [1980]	1984-2 C.B. 339
S. Ex. Rep. 97-30	1984-2 C.B. 351
Treasury Technical Explanation	1984-2 C.B. 366
Marshall Islands	
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S. Ex. Rep. 97-31	1982-2 C.B. 415
Treasury Technical Explanation	1982-2 C.B. 427
Rev. Rul. 83-11	1983-1 C.B. 367
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Netherlands	
Withholding Regulations* (Ruling No. 13041—T.D. 5690)	1949-1 C.B. 92

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Regulations 111 Amended (Ruling No. 13131—T.D. 5709)	1949-2 C.B. 56
Regulations* (Ruling No. 13327—T.D. 5778)	1950-1 C.B. 92
Rev. Rul. 56-164	1956-1 C.B. 848
Protocol [1952] (Extension to Netherlands Antilles)	1956-2 C.B. 1116
S. Ex. Rep. 12, 84th Congress	1956-2 C.B. 1121
Rev. Rul. 59-56	1959-1 C.B. 737
Protocol [1963]	1965-1 C.B. 624
S. Ex. Rep. 10, 88th Congress	1965-1 C.B. 633
Rev. Rul. 65-16	1965-1 C.B. 626
Supplementary Income Tax Treaty [1965]	1967-2 C.B. 472
S. Ex. Rep. 3, 89th Congress	1966-2 C.B. 1127
Rev. Rul. 68-278	1968-1 C.B. 632
Rev. Rul. 69-139	1969-1 C.B. 375
Rev. Rul. 72-235	1972-1 C.B. 439
Rev. Rul. 75-118	1975-1 C.B. 390
Estate Tax Treaty [1969]	1976-1 C.B. 471
S. Ex. Rep. 91-24	1976-1 C.B. 476
Treasury Technical Explanation	1976-1 C.B. 477
Rev. Rul. 76-568	1976-2 C.B. 492
Rev. Rul. 81-132	1981-1 C.B. 603
Rev. Rul. 86-156	1986-2 C.B. 297
Rev. Proc. 87-8	1987-1 C.B. 366
Rev. Proc. 87-9	1987-1 C.B. 368
Netherlands Antilles	
Withholding Regulations* (T.D. 6153)	1955-2 C.B. 777
Protocol to Netherlands Income Tax Convention—Extension to Netherlands Antilles	1956-2 C.B. 1116
S. Ex. Rep. 12, 84th Congress	1956-2 C.B. 1121
Rev. Rul. 66-362	1966-2 C.B. 565
Rev. Rul. 77-435	1977-2 C.B. 491
Rev. Rul. 79-65	1979-1 C.B. 458
Rev. Rul. 84-152	1984-2 C.B. 381
Rev. Rul. 84-153	1984-2 C.B. 383
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New Zealand	
Withholding Regulations* (T.D. 5957)	1953-1 C.B. 238
Income Tax Treaty [1948]	1958-2 C.B. 1071
Income Tax Treaty [1982]	1990-2 C.B. 274
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Norway	
Withholding Regulations* (T.D. 5956)	1953-1 C.B. 228
Regulations* (T.D. 6150)	1955-2 C.B. 793
Estate and Inheritance Tax Treaty [1949]	1957-1 C.B. 653
Rev. Rul. 59-56	1959-1 C.B. 737
T.D. 6489*	1960-2 C.B. 630
Rev. Rul. 69-128	1969-1 C.B. 376
Income and Property Tax Treaty [1971]	1973-1 C.B. 669
S. Ex. Rep. 92-30	1973-1 C.B. 682
Treasury Technical Explanation	1973-1 C.B. 693
Rev. Rul. 74-163	1974-1 C.B. 374
Income Tax Protocol [1980]	1982-2 C.B. 440
S. Ex. Rep. 97-32	1982-2 C.B. 444
Treasury Technical Explanation	1982-2 C.B. 454
Rev. Proc. 87-8	1987-1 C.B. 366
Rev. Proc. 87-9	1987-1 C.B. 368
Pakistan	
T.D. 6431*	1960-1 C.B. 755
Income Tax Treaty [1957]	1960-2 C.B. 646
Rev. Rul. 72-301	1972-1 C.B. 439
Rev. Proc. 87-8	1987-1 C.B. 366
Rev. Proc. 87-9	1987-1 C.B. 368
Panama	
Shipping & Aircraft Agreement	1988-2 C.B. 366
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Philippines	
Rev. Rul. 83-144	1983-2 C.B. 295
Income Tax Treaty [1976]	1984-2 C.B. 384
S. Ex. Rep. 97-39	1984-2 C.B. 398
Treasury Technical Explanation	1984-2 C.B. 412
Rev. Proc. 87-8	1987-1 C.B. 366
Rev. Proc. 87-9	1987-1 C.B. 368
Poland	
Income Tax Treaty [1974]	1977-1 C.B. 416
S. Ex. Rep. 94-15	1977-1 C.B. 425
Treasury Technical Explanation	1977-1 C.B. 427

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Rev. Rul. 81-78	1981-1 C.B. 604
Rev. Rul. 84-17	1984-1 C.B. 308
Rev. Proc. 87-8	1987-1 C.B. 366
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Puerto Rico	
Tax Coordination Agreement [1989]	1990-1 C.B. 199
Romania	
Income Tax Treaty [1973]	1976-2 C.B. 492
S. Ex. Rep. 94-15	1976-2 C.B. 502
Treasury Technical Explanation	1976-2 C.B. 504
Rev. Proc. 87-8	1987-1 C.B. 366
Rev. Proc. 87-9	1987-1 C.B. 368
Ruanda-Urundi	
Extension of Belgium Income Tax Treaty—Supplementary Treaty [1957]	1960-2 C.B. 625
St. Vincent and The Grenadines, W.I.	
Shipping & Aircraft Agreement	1989-2 C.B. 336
Singapore	
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Shipping & Aircraft Agreement	1990-2 C.B. 323
South Africa	
Income Tax Treaty [1946]	1954-2 C.B. 651
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Rev. Rul. 56-325	1956-2 C.B. 1125
Estate Tax Treaty [1947]	1957-1 C.B. 659
Supplementary Protocol [1950]	1957-1 C.B. 664
Rev. Rul. 59-56	1959-1 C.B. 737
Rev. Rul. 66-384	1966-2 C.B. 566
Southern Rhodesia	
U.K. Income Tax Convention—Convention Not Applicable	1976-2 C.B. 517
Soviet Union	
Income Tax Treaty [1973]	1976-2 C.B. 463
S. Ex. Rep. 94-19	1976-2 C.B. 467
Rev. Proc. 87-9	1987-1 C.B. 368

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Sweden	
Reciprocal Tax Treaty and Protocol [1939] (Ruling No. 10233)	1940-1 C.B. 288
Regulations* (Ruling No. 10313—T.D. 4975)	1940-2 C.B. 43
Private Pensions (Ruling No. 10492—I.T. 3427)	1940-2 C.B. 143
Rev. Rul. 59-56	1959-1 C.B. 737
Supplementary Income Tax Treaty [1963]	1965-1 C.B. 626
S. Ex. Rep. 10, 88th Congress	1965-1 C.B. 633
Rev. Rul. 65-4	1965-1 C.B. 630
Rev. Rul. 70-134	1970-1 C.B. 359
Rev. Rul. 72-12	1972-1 C.B. 440
Rev. Proc. 87-9	1987-1 C.B. 368
Shipping & Aircraft Agreement	1988-1 C.B. 466
Switzerland	
Withholding Regulations* (Ruling No. 13717—T.D. 5867)	1951-2 C.B. 75
Corporate Dividends Paid Credit (Ruling No. 13934—I.T. 4099)	1952-2 C.B. 117
Regulations* (T.D. 6149)	1955-2 C.B. 814
Rev. Rul. 56-165	1956-1 C.B. 849
Estate and Inheritance Tax Treaty [1951]	1957-1 C.B. 657
Rev. Rul. 59-56	1959-1 C.B. 737
Rev. Rul. 62-203	1962-2 C.B. 389
Rev. Rul. 64-206	1964-2 C.B. 591
Rev. Rul. 67-143	1967-1 C.B. 425
Rev. Rul. 68-646	1968-2 C.B. 706
Rev. Rul. 72-131	1972-1 C.B. 441
Rev. Rul. 72-378	1972-2 C.B. 662
Rev. Rul. 73-354	1973-2 C.B. 435
Rev. Rul. 73-419	1973-2 C.B. 436
Rev. Rul. 74-63	1974-1 C.B. 374
Rev. Rul. 74-275	1974-1 C.B. 376
Rev. Rul. 75-454	1975-2 C.B. 512
Rev. Rul. 79-56	1979-1 C.B. 459
Rev. Rul. 81-303	1981-2 C.B. 255
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Taiwan	
Shipping & Aircraft Agreement	1989-2 C.B. 337

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Tax Convention	Cumulative Bulletin
Trinidad and Tobago	
Income Tax Treaty [1966]	1968-1 C.B. 633
S. Ex. Rep. 18, 90th Congress	1968-1 C.B. 724
Income Tax Agreement [1968]	1969-1 C.B. 376
Income Tax Treaty [1970]	1971-2 C.B. 479
Rev. Proc. 87-8	1987-1 C.B. 366
Rev. Proc. 87-9	1987-1 C.B. 368
United Kingdom	
Withholding Exemption* (Ruling No. 12397—T.D. 5532)	1946-2 C.B. 73
Withholding at Source (Ruling No. 12411—Mim. 6063)	1946-2 C.B. 88
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Regulations* (Ruling No. 12567—T.D. 5565)	1947-1 C.B. 125
Double Taxation Treaty and Protocol [1945] (Ruling No. 12495)	1947-1 C.B. 209
Regulations 111 Amended (Ruling No. 12698—T.D. 5580)	1947-2 C.B. 88
Regulations* (Ruling No. 12597—T.D. 5569)	1947-2 C.B. 100
Regulations 111 Amended (Ruling No. 12768—T.D. 5607)	1948-1 C.B. 80
Rev. Rul. 54-588	1954-2 C.B. 657
Rev. Rul. 54-618	1954-2 C.B. 658
Rev. Rul. 55-163	1955-1 C.B. 674
Rev. Rul. 55-9	1955-1 C.B. 675
Rev. Rul. 55-211	1955-1 C.B. 676
Rev. Rul. 55-701	1955-2 C.B. 836
Rev. Rul. 56-24	1956-1 C.B. 851
Rev. Rul. 56-594	1956-2 C.B. 1126
Income Tax Supplementary Protocol [1954]	1957-1 C.B. 665
Supplementary Income Tax Treaty [1957]	1958-2 C.B. 1078
Rev. Rul. 59-56	1959-1 C.B. 737
Rev. Rul. 59-230	1959-2 C.B. 639
T.D. 6437*	1960-1 C.B. 767
Agreement to Extend Application of Convention of April 16, 1945, as Modified—Agreement [1957-1958]	1960-2 C.B. 653
S. Ex. Rep. 1, 85th Congress	1960-2 C.B. 906
Rev. Rul. 62-31	1962-1 C.B. 367
Ct. D. 1880 (373 U.S. 49)	1963-2 C.B. 689
Rev. Rul. 65-78	1965-1 C.B. 630
T.D. 6898*	1966-2 C.B. 567

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Supplementary Income Tax Protocol [1966]	1966-2 C.B. 582
S. Ex. Rep. 3, 89th Congress	1966-2 C.B. 1127
Extension to Cayman Islands No Longer Applicable	1968-2 C.B. 707
Rev. Rul. 71-478	1971-2 C.B. 490
Rev. Rul. 72-21	1972-1 C.B. 441
Convention Not Applicable to Southern Rhodesia or Yemen	1976-2 C.B. 517
Rev. Rul. 77-242	1977-2 C.B. 489
Rev. Rul. 77-269	1977-2 C.B. 490
Rev. Rul. 72-189	1972-1 C.B. 442
Estate and Gift Tax Treaty [1978]	1980-1 C.B. 369
S. Ex. Rep. 96-6	1980-1 C.B. 375
Treasury Technical Explanation	1980-1 C.B. 385
Income Tax Treaty [1975]	1980-1 C.B. 394
Protocol [1976]	1980-1 C.B. 407
Second Protocol [1977]	1980-1 C.B. 409
Third Protocol [1979]	1980-1 C.B. 409
S. Ex. Rep. 95-18	1980-1 C.B. 411
S. Ex. Rep. 96-5	1980-1 C.B. 440
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